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# **Materials on Tax Policy**

## **Volume II**

David G. Duff  
Faculty of Law  
University of Toronto

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## **Week 5 - Income Taxation: Introduction to the Tax Base**

### **1. Source Concept**

David G. Duff, "Tax Base," from chapter 1 of *Cases and Materials on Canadian Income Tax Law*.

### **2. Comprehensive Tax Base**

Boris I. Bittker, "A 'Comprehensive Tax Base' as a Goal of Income Tax Reform" (1967), 80 *Harvard Law Review* 925-85.

Richard A. Musgrave, "In Defense of an Income Concept" (1967) 81 *Harvard Law Review* 44-62.

### **3. The Personal Expenditure Base**

William D. Andrews, "A Consumption-Type or Cash Flow Personal Income Tax" (1974), 87 *Harvard Law Review* 1113-23, 1128-29, 1139-41, and 1148-88.

Alvin Warren, "Would a Consumption Tax Be Fairer than an Income Tax?" (1980), 89 *Yale Law Journal* 1080-1124.

Charles R. O'Kelley, Jr., "Rawls, Justice, and the Income Tax" (1981), 16 *Georgia Law Review* 1-32.

### **4. A Hybrid Tax Base?**

Edward J. McCaffery, "Tax Policy Under a Hybrid Income-Consumption Tax" (1992), 70 *Texas Law Review* 1145-1218.



## **Week 6 - Income Taxation: Corporate Income Tax**

### **1. Rationale and Design**

Richard M. Bird, *Taxing Corporations*, (Montreal: Institute for Research on Public Policy, 1980).

Jack M. Mintz, "Alternative Views of the Corporate Tax: A Reassessment of the Carter Report," in W. Neil Brooks, ed., *The Quest for Tax Reform: The Royal Commission on Taxation Twenty Years Later*, (Toronto: Carswell, 1988) 213-38.

### **2. Small Business Deduction**

Kathleen A. Lahey, "The Small Business Credit: A Tax Expenditure Analysis" (Summer 1979) *Canadian Taxation* 29-34.

Irving L. Rosen, "The Small Business Credit: Defending the Credit" (Summer 1979) *Canadian Taxation* 35-37.

Wolfe D. Goodman, "The Small Business Credit: A Critique of the Proposed Changes" (Summer 1979) *Canadian Taxation* 35-39.





## **Week 7 - Income Taxation: Capital Gains**

### **1. History and Structure**

Stephen R. Richardson and Kathryn E. Moore, "The Canadian Experience with the Taxation of Capital Gains" (1995) 21 *Canadian Public Policy* S77-S99.

Brian J. Arnold and Tim Edgar, "Selected Aspects of Capital Gains Taxation in Australia, New Zealand, the United Kingdom and the United States" (1995) 21 *Canadian Public Policy* S58-S76.

### **2. Economic Issues**

George R. Zodrow, "Economic Issues in the Taxation of Capital Gains" (1995) 21 *Canadian Public Policy* S27-S57.

### **3. Design**

Rick Krever and Neil Brooks, *A Capital Gains Tax For New Zealand*, (Wellington, N.Z.: Victoria University Press, 1990) 1-7, 25-31, and 41-150.

### **4. Lifetime Exemption**

Jack Mintz and Stephen R. Richardson, "The Lifetime Capital Gains Exemption: An Evaluation" (1995) 21 *Canadian Public Policy* S1-S12.



## **Week 8 - Income Taxation: Imputed Income**

### **1. Overview**

Peter W. Hogg and Joanne E. Magee, "Imputed Income" in *Principles of Canadian Income Tax Law*, 2nd edn. (Scarborough: Carswell, 1997) 141-45

Thomas Chancellor, "Imputed Income and the Ideal Income Tax" (1988), 67 *Oregon Law Review* 561-610.

### **2. Home Ownership**

Robin W. Boadway and Harry M Kitchen, "Imputed Income on Owner-Occupied Dwellings" in *Canadian Tax Policy*, 2nd edn. (Toronto: Canadian Tax Foundation, 1984) 105-07.

### **3. Household Production**

Maureen Maloney, "Women and the Income Tax Act: Marriage, Motherhood, and Divorce" (1989), 3 *Canadian Journal of Women and the Law* 182 at 192-203.



## Week 9 - Income Taxation: Deductions

### **1. Personal or Business Expenses**

Daniel I. Halperin, "Business Deductions for Personal Living Expenses: A Uniform Approach to an Unsolved Problem" (1974), 122 *University of Pennsylvania Law Review* 859-933.

Claire F.L. Young, "Child Care -- A Taxing Issue?" (1994), 39 *McGill Law Journal* 539-67.

### **2. Capital Cost Recovery**

#### ***(a) Physical Capital***

Douglas A. Kahn, "Accelerated Depreciation -- Tax Expenditure or Proper Allowance for Measuring Net Income?" (1979), 78 *Michigan Law Review* 1-58.

Walter Blum, "Accelerated Depreciation: A Proper Allowance for Measuring Net Income?!!" (1980), 78 *Michigan Law Review* 1172 -84

Douglas A. Kahn, "Accelerated Depreciation Revisited -- A Reply to Professor Blum" (1980), 78 *Michigan Law Review* 1185-99.

Jim A. Johnson and William M. Scarth, "Tax Expenditures for Business Investment: Their Effectiveness and Their Beneficiaries" (Fall 1979), *Canadian Taxation* 4-8.

Bob Baldwin, "Tax Expenditures for Business Investment: The Case Against the Rapid Write-Off of Capital Costs" (Fall 1979), *Canadian Taxation* 9-15.

Eric G. Owen, "Tax Expenditures for Business Investment: A Defence" (Fall 1979), *Canadian Taxation* 16-17.

#### ***(b) Human Capital***

David S. Davenport, "Education and Human Capital: Pursuing an Ideal Income Tax and a Sensible Tax Policy" (1992), 42 *Case Western Law Review* 793-953.

Hamish P.M. Hume, "The Business of Learning: When and How the Cost of Education Should be Recognized" (1995), 81 *Virginia Law Review* 887-925.

